ID: CCA 2009111610415370 Number: **200952045** 

Office:

UILC: 3402.20-00

Release Date: 12/24/2009

From:

**Sent:** Monday, November 16, 2009 10:41:55 AM

To: Cc:

**Subject:** IRS Attorney Request

This is to confirm my phone message from 11/9/09. The income tax withholding tables that an Indian Tribal Government must use for per capita distributions of Indian gaming profits to tribal members under IRC section 3402(r) are the ones contained in Pub. 15A. They are usually the last two pages of the publication before the index. Please let me know if you have questions or need help in providing assistance.